

INSTRUCTIONS

PURPOSE OF FORM. The Payment and Authorization Agreement, Form 27D, is to be used when entering into a payment agreement with the Nebraska Department of Revenue. Your signature authorizes the department to obtain agreed upon payments through an electronic funds transfer (EFT), from your financial institution. With certain exceptions this is the only acceptable form of agreement the department will allow for delinquent taxes.

WHO MUST FILE. This payment and authorization agreement must be completed by any taxpayer who wishes to enter into a payment agreement with the Nebraska Department of Revenue, or by anyone who wishes to change or terminate an existing agreement.

WHEN AND WHERE TO FILE. This agreement must be received by the department at least ten days prior to the due date of the first installment. Send this agreement to the Nebraska Department of Revenue, P.O. Box 94609, Lincoln, Nebraska 68509-4609.

SPECIFIC INSTRUCTIONS. Business Name and Location Address, complete this part if this agreement is to resolve any tax other than individual income taxes. Enter the name and address under which you do business.

Taxpayer Name (name of corporation, partnership or, if sole proprietorship or individual income taxes, your full name) and Address are to be completed by every taxpayer.

Complete your Nebraska Business Identification number if you have been assigned one. Enter the federal identification number if you hold one. If no federal identification number is held, enter your social security number.

Check the appropriate blocks for the delinquent tax programs this agreement will resolve. Enter the total amount due, the periods of delinquency and the date interest has been computed through (this can most easily be obtained from your most recent balance due notice from the department).

SECTION I — INCOME

Complete this section as to source and amount of any income you or this business receives. Please list this income in monthly figures. Attach additional sheets if necessary.

SECTION II — PAYMENT PROPOSAL

Enter the amount you will pay on a regular basis. These payments, if accepted, will be automatically deducted from your account based on your authorization in the next section. You should be sure the department has this agreement at least 10 days prior to your starting date for these payments.

If the department does not accept this proposal, a new proposal and a more detailed financial statement will be sent to you.

SECTION III — BANK ACCOUNT INFORMATION (see diagrams in next column)

Enter (1) the name and address of the financial institution from which you want these payments deducted, (2) the exact name(s) shown on your account, (3) the account number from which these payments will be transferred, (4) and the routing

transit number. Also enter the type of account — checking or savings.

Diagram of a check form. Callout 1 points to the bank name 'Our Bank' and address 'P.O. Box 000, Anywhere, NE 68000'. Callout 2 points to the payee information 'Tom and Mary Somebody', address '5432 Sameday Lane, Anywhere, NE 68000', and zip '0000'. Callout 3 points to the account number '0000 0000'. Callout 4 points to the routing number '000000000'.

Diagram of a deposit ticket form. Callout 1 points to the bank name 'Our Bank' and address 'P.O. Box 000, Anywhere, NE 68000'. Callout 2 points to the depositor information 'Tom and Mary Somebody', address '5432 Sameday Lane, Anywhere, NE 68000', and date 'DATE 20'. Callout 3 points to the account number '0000 0000'. Callout 4 points to the routing number '000000000'.

Attach a VOIDED check for this checking account or a VOIDED deposit slip for this savings account.

SECTION IV — AUTHORIZATION

This form authorizes the department to make automatic withdrawals from your checking or savings account. An account owner or other individual(s) authorized to make withdrawals MUST sign this form.

GENERAL INFORMATION. To be sure the EFT will work properly, a prenote is sent electronically to your bank as the first step in this process. No funds are affected. This prenote simply verifies that the correct account is being affected. This may appear as a transaction on your bank statement.

Payment Date. The financial institution will transfer the amount of your payment automatically on the date specified in Section II. However, because these transactions are not processed on Saturday, Sunday or bank holidays your actual payment date may be delayed to the next business day.

If this agreement will be paying more than one type of tax or more than one tax year, there will be times when this will appear as two withdrawals on the same day. They will still total the amount of payment as specified in Section II.

If your bank notifies you that its ownership has changed, please contact the department. A new Form 27D may be needed.

If you make any additional payments or have had refunds transferred to this balance you must notify the revenue agent referenced on this form to discuss how this agreement will be affected.

IMPORTANT NOTICE: You will be assessed a \$20.00 fee for any EFT payment from your account that is returned without payment by your financial institution.